

**Title 12 – DEPARTMENT OF REVENUE  
Division 10 – Director of Revenue  
Chapter 400 – Individual Income Tax**

**PROPOSED AMENDMENT**

**12 CSR 10-400.250 Computation of an Individual's Missouri Adjusted Gross Income on a Combined Income Tax Return.** The director proposes to amend section (1).

*PURPOSE: This rule is being amended to include additional sectional references due to the recent passage of TAFP SS HCS HB 453, enacted by the 94<sup>th</sup> General Assembly (2007).*

(1) In general, if a married couple files a combined Missouri income tax return, the combined Missouri adjusted gross income equals the sum of each spouse's separate Missouri adjusted gross income. The spouse's separate Missouri adjusted gross income equals the federal adjusted gross income reportable by the spouse had the spouse filed a separate federal return, as adjusted by the modifications under sections 143.121 and **135.647**, RSMo.

*AUTHORITY: section 143.961, RSMo 2000, and TAFP SS HCS HB 453, enacted by the 94<sup>th</sup> General Assembly, 2007. Original rule filed Dec. 1, 2004, effective July 30, 2005. Amended: Filed Aug. \_\_\_\_, 2007.*

*PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*